



Tax Flash News

Removal of Import Restriction on Motor Vehicles and Imposition / Revision of Import Taxes on Motor Vehicles

February 2025

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In reference to our Tax Alert dated 19 December 2024, please note that on 31 January 2025, notifications were issued and subsequently uploaded on both the Department of Imports and Export Control website and the Ministry of Finance website. These notifications address the removal of restrictions on the importation of motor vehicles, including cars and vans for personal use, buses for public passenger transport, vehicles for goods transport, special purpose vehicles, trishaws, bicycles, and other non-motorized vehicles. The applicable taxes on these motor vehicles have also been updated accordingly.

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Removal of Import Restriction on Motor Vehicles

1. Annexure 01 – Notification issued under Import and Export Control Act No 01 of 1969 on the Removal of Import Restriction on Motor Vehicles

This notification refers to Regulations cited as Imports and Exports (Control) Regulations No. 02 of 2025 and the Gazette Notification No 2421/44 dated 31 January 2025 relevant to the same is pending to be issued.

- Schedule A of this notification provides for the removal of the temporary import restrictions on vehicles listed under 304 HS Codes under Chapter 87.02 , 87.03, 87.04, 87.05, 87.11,87.12 and 87.16
- Schedule B of the notification provides for certain vehicles that require Special Import License for importation and are inserted into the Schedule I and Schedule V of the Special Import License Regulations No.01 of 2023.

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The above is effective from 01 February 2025.

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Removal of Import Restriction on Motor Vehicles – Conditions Stipulated by the Ministry of Finance

2. Annexure 02 – Press release issued by the Ministry of Finance on removal of temporary suspension on importation of motor vehicles

The press release sets out the conditions to be followed at the point of importation of vehicles in view of encouraging revival of normal economic activities and safeguarding the economic stability of the country. The conditions set out seems to aim at protecting foreign exchange reserves , discouraging importation of an excessive number of vehicles and keeping unnecessary stocks of motor vehicles and increasing fiscal revenue.

[Click here to read more!](#)

Synopsis of the import conditions are as follows.

01

Vehicles can be imported by

- Importers registered with the Department of Motor Traffic
- State Institutions
- Any other importer (other than importer referred above) is permitted to import only one vehicle within a 12 months period.

subject to the Regulations imposed.

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Removal of Import Restriction on Motor Vehicles – Conditions Stipulated by the Ministry of Finance

02

Registration within 90 days

Any imported motor vehicle should be registered with the Department of Motor Traffic in the name of the buyer (on instances when purchasing a motor vehicle from a registered importer) or in the name of importer within 90 days from the date of Bill of Entry/ Customs Declaration (CUSDEC).

03

Importer/Buyer to provide Affidavit

The importer or buyer shall submit an Affidavit including the Taxpayer Identification Number (TIN) along with other required documents to the Commissioner General of Department of Motor Traffic for the registration of motor vehicles (MV).

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Removal of Import Restriction on Motor Vehicles – Conditions Stipulated by the Ministry of Finance

04

Monthly late Fee

Failure to register any imported motor vehicle within 90 days by an importer, will impose a monthly late fee of 03% of the CIF value up to maximum cap of 45 % CIF value, at the time of registration of motor vehicles at the Department of Motor Traffic. No waiver pertaining to the payment of monthly late fee would be granted under any circumstances.

05

No importation under MV import permit

Importation and Customs release of any motor vehicle using the motor vehicle import permits which have been issued with concessionary rates of duties will not be allowed.

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Removal of Import Restriction on Motor Vehicles – Conditions Stipulated by the Ministry of Finance

06

Violation of prevailing rules/regulations

If any MV is imported in violation of any prevailing Rules/Regulations , such MV(s) shall be re-exported by the respective importer within 90 days from the date of the Bill of entry/CUSDECC.

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Imposition of Customs Duty and Surcharge on Customs Duty on Importation of Motor Vehicle

3. Annexure 03 - Customs Import Duty (CID) Imposition at the rate of 20% & surcharge of 50% of the CID rate

(a) Customs Duty

The Gazette Extraordinary Notification No. 2421/05 dated 27 January 2025 under the Revenue Protection Act, No. 19 of 1962 was published giving effect to re-impose the applicable Customs Import Duty (CID) at the rate of 20% w.e.f 28 January 2025 on importation of motor vehicles specified under the Chapter 87 of the HS Codes.

Revenue Protection Order No 1 of 2025 has been issued under the Revenue Protection Act No 19 of 1962 to remove the exemption imposed on *"Import of vehicles, chassis fitted with engines, bodies and cut portions, as defined in Chapter 87 where Excise (Special Provisions) duty under the Excise (Special Provisions) Act, No. 13 of 1989, is applicable."*

Accordingly, Custom Import Duty of 20% would apply on the importation of Chapter 87 motor vehicles.

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Imposition of Customs Duty and Surcharge on Customs Duty on Importation of Motor Vehicle

(b) Surcharge on Customs Duty

The Surcharge of 50% of the CID rate has been imposed via Gazette Notification No2421/43 dated 31 January 2025 (under Section 10 (a) of the Customs Ordinance) effective from 01 February 2025 for a period of one year on identified HS Codes under heading 87.02, 87.03 and 87.04

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Revision of Luxury Tax on Motor Vehicle and Excise Duty on Electric Vehicles

4. Annexure 04 - Press release issued by the Ministry of Finance on issuance of the new Regulations

The press release states that Gazette Notifications have been issued for the revision of Luxury Tax on Motor vehicles and Excise (Special Provision) Duty on Electric Vehicles. [Click here to read more.](#)

(a) Gazette Notification No 2421/41 dated 31 January 2025 issued under the Finance Act No. 35 of 2018 – Revision of the threshold for the luxury tax on motor vehicles.



The Luxury Tax Free Threshold has been increased by LKR 1.5 million. However, the Luxury Tax rates for identified HS Codes remain unchanged. Additionally, there are no changes for HS Codes where the luxury tax free threshold was previously set at LKR 6 million.

[Click here to read more.](#)

(b) Gazette Notification No.2421/42 dated 31 January 2025 issued to revise the Excise Duty on electric vehicles.



Further to the Gazette Notification No 2418/43 dated 10 January 2025, the Excise Duty rates for identified HS Codes under heading 87.03 and 87.04 for electric vehicles has been increased by 100%. [Click here to read more.](#)

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Ports and Airports Development Levy

5. Ports and Airports Development Levy

The exemption available in the Gazette Notification No 2312/67 dated 31 December 2022 for the importation of vehicles, chassis fitted with engines, bodies or cut portions covered under Chapter 87 where such items are liable to Excise (Special Provisions) Duty will be continued.



Please note the Gazette Notifications issued end of January 2025 are not available in the public domain at the time of issuance of this alert

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GOVERNMENT NOTIFICATION

Imports and Exports Control Act, No. 1 of 1969

IN terms of the powers vested in me by Section 20 read together with Sub-Section 4(1) and Section 14 of the Imports and Exports (Control) Act, No. 1 of 1969 as amended by Act, No. 48 of 1985 and Act, No. 28 of 1987, I, Anura Kumara Dissanayake, the Minister of Finance, Planning and Economic Development promulgate following Regulations.


Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development

Ministry of Finance, Planning and Economic Development,
Colombo 01.

January 31, 2025

REGULATIONS

1. These Regulations may be cited as the “Imports and Exports (Control) Regulations No. 02 of 2025”.
2. These Regulations are promulgated based on decision of the Cabinet of Ministers dated September 13, 2024 on the Memorandum No. 24/1945/604/208 dated September 12, 2024 titled, “Approval for removal of Temporary Suspension on Importation of Motor Vehicles”.
3. The Imports and Exports (Control) Regulations No. 02 of 2023, published in the Gazette Extraordinary No. 2312/78 dated January 01, 2023 as amended subsequently and as last amended by the Imports and Exports (Control) Regulations No. 01 of 2025, published in the Gazette Extraordinary No. 2421/04 dated January 27, 2025 is hereby further amended.
4. The Imports and Exports (Control) Regulations No. 01 of 2025, published in the Gazette Extraordinary No. 2421/04 dated January 27, 2025 is hereby rescinded without prejudice to the validity of any actions performed thereunder.

5. Goods, classified under the HS Codes together with their corresponding entries as described in the Schedule A below, which is an integral part of these Regulations, shall be deleted from the **Schedule I** of the Imports and Exports (Control) Regulations No. 02 of 2023, published in the Gazette Extraordinary No. 2312/78 dated January 01, 2023;

Schedule A

	<i>Column I</i> HS Heading	<i>Column II</i> HS Code		<i>Column III</i> Description	<i>Column IV</i> Temporary Suspension (TS) List A	<i>Column V</i> Temporary Suspension (TS) List B
198	87.02			Motor vehicles for the transport of ten or more persons, including the driver		
		8702.10	-	With only compression – ignition internal combustion piston engine (diesel or semi-diesel):		
			---	Motor vehicles for the transport of less than 13 person (adults) including the driver, not more than three and a half years old:		
		8702.10.12	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.10.19	----	Other	TS	
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
		8702.10.32	----	Modified vehicles of heading 87.03, not more than five years old	TS	
		8702.10.39	----	Other	TS	
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.10.53	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.10.55	----	Other, not more than five years old	TS	
		8702.10.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.10.73	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.10.75	----	Other, not more than five years old	TS	
		8702.10.79	----	Other	TS	
			---	Other, more than ten years old:		

		8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
		8702.20.11	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.20.19	----	Other	TS	
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
		8702.20.31	----	Modified vehicles of 87.03, not more than two years old	TS	
		8702.20.39	----	Other	TS	
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.20.51	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.20.53	----	Other, not more than five years old	TS	
		8702.20.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.20.71	----	Modified vehicles of heading 87.03, more than two years old	TS	
		8702.20.73	----	Other, not more than five years old	TS	
		8702.20.79	----	Other	TS	
			---	Other, more than ten years old:		
		8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
		8702.30.11	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.30.19	----	Other	TS	
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
		8702.30.31	----	Modified vehicles of heading 87.03, not more than two years old	TS	

		8702.30.39	----	Other	TS	
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.30.51	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.30.53	----	Other, not more than five years old	TS	
		8702.30.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.30.73	----	Other, not more than five years old	TS	
		8702.30.79	----	Other	TS	
			---	Other, more than ten years old:		
		8702.40	-	With only electric motor for propulsion:		
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
		8702.40.11	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.40.19	----	Other	TS	
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
		8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.40.39	----	Other	TS	
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.40.51	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.40.53	----	Other, not more than five years old	TS	
		8702.40.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.40.73	----	Other, not more than five years old	TS	
		8702.40.79	----	Other	TS	
			---	Other, more than ten years old:		
		8702.90	-	Other:		

			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
		8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.19	----	Other	TS	
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
		8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.39	----	Other	TS	
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
		8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.55	----	Other, not more than five years old	TS	
		8702.90.59	----	Other	TS	
			---	Other, not more than ten years old:		
		8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.75	----	Other, not more than five years old	TS	
		8702.90.79	----	Other	TS	
199	87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
		8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
			---	Not more than three years old:		
		8703.10.11	----	Electric Golf cars	TS	
		8703.10.19	----	Other	TS	
		8703.20	-	Other vehicles, with only spark-ignition internal combustion piston engine :		
			--	Of cylinder capacity not exceeding 1,000 cc :		
			---	Auto-trishaws:		
		8703.21.52	----	Other, driven by liquefied petroleum (LP) gas, not more than two years old	TS	
		8703.21.54	----	Other, not more than two years old	TS	
			---	Motor cars including station wagons and racing cars, not more than three years old:		

		8703.21.62	----	Go-Karts	TS	
		8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	TS	
		8703.21.64	----	All - terrain vehicle (ATV)	TS	
		8703.21.69	----	Other	TS	
			---	Motor cars including station wagons and racing cars, more than three years old:		
		8703.21.73	----	All - terrain vehicle (ATV)	TS	
			----	Other:		
		8703.21.92	----	Not more than three years old	TS	
		8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.22.50	---	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.22.70	---	Other, not more than three years old	TS	
		8703.23	---	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
		8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc	TS	
		8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	TS	
		8703.23.59	----	Other	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
		8703.23.70	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	TS	
			---	Other:		
		8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	TS	
		8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	TS	
		8703.24	--	Of a cylinder capacity exceeding 3,000 cc:		
		8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.24.70	---	Other, not more than three years old	TS	
			-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		8703.31	--	Of a cylinder capacity not exceeding 1,500 cc:		

	8703.31.50	---	Auto-trishaws not more than two years old	TS	
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old	TS	
		---	Other:		
	8703.31.92	----	Not more than three years old	TS	
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc	TS	
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	TS	
	8703.32.59	----	Other	TS	
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:		
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monologue body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	TS	
	8703.32.79	----	Other	TS	
		---	Other:		
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	TS	
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.) of a cylinder capacity exceeding 2000cc, not more than three years old	TS	
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	TS	
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc:		
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old	TS	
		---	Other, not more than three years old:		
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.)	TS	
	8703.33.79	----	Other	TS	

		8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :		
			---	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
		8703.40.15	----	Auto-trishaws, not more than two years old	TS	
		8703.40.18	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.40.21	----	Go-Karts, not more than three years old	TS	
		8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.40.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
		8703.40.28	----	Other, not more than three years old	TS	
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.40.38	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.40.48	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
		8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
		8703.40.58	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.40.68	----	Other, not more than three years old	TS	

			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.40.71	----	Not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.40.88	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.40.91	----	Not more than three years old	TS	
		8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
			---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.50.15	----	Auto-trishaws, not more than two years old	TS	
		8703.50.18	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.50.21	----	Go-Karts, not more than three years old	TS	
		8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.50.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
		8703.50.28	----	Other, not more than three years old	TS	
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.50.38	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.50.48	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		

		8703.50.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
		8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
		8703.50.58	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.50.68	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.50.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	TS	
		8703.50.72	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
		8703.50.78	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.50.88	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.50.91	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
		8703.50.98	----	Other, not more than three years old	TS	
		8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
			---	Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc:		
		8703.60.15	----	Auto-trishaws, not more than two years old	TS	
		8703.60.18	----	Other, not more than three years old	TS	

			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.60.21	----	Go-Karts, not more than three years old	TS	
		8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.60.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
		8703.60.28	----	Other, not more than three years old	TS	
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.60.38	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.60.48	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.60.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
		8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
		8703.60.58	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.60.68	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.60.71	----	Not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.60.88	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.60.91	----	Not more than three years old	TS	

		8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
			---	Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.70.15	----	Auto-trishaws, not more than two years old	TS	
		8703.70.18	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
		8703.70.21	----	Go-Karts, not more than three years old	TS	
		8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
		8703.70.25	----	All-terrain vehicle (ATV), not more than three years old	TS	
		8703.70.28	----	Other, not more than three years old	TS	
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
		8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old	TS	
		8703.70.38	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.70.48	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
		8703.70.51	----	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
		8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
		8703.70.58	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.70.68	----	Other, not more than three years old	TS	

			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
		8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	TS	
		8703.70.72	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
		8703.70.78	----	Other, not more than three years old	TS	
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.70.88	----	Other, not more than three years old	TS	
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
		8703.70.91	----	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
		8703.70.98	----	Other, not more than three years old	TS	
		8703.80	-	Other vehicles, with only electric motor for propulsion:		
			---	Electric auto-trishaws:		
		8703.80.11	----	Not more than two years old	TS	
			---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:		
		8703.80.21	----	Not more than 3 years old	TS	
			---	Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old:		
		8703.80.31	----	Capacity of motors not exceeding 50kW	TS	
		8703.80.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	TS	
		8703.80.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	TS	
		8703.80.34	----	Capacity of motors exceeding 200kW	TS	

			---	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old:		
		8703.80.51	----	Capacity of motors not exceeding 50kW	TS	
		8703.80.52	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	TS	
		8703.80.53	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	TS	
		8703.80.54	----	Capacity of motors exceeding 200kW	TS	
			---	Other:		
		8703.80.71	----	Not more than three years old	TS	
		8703.90	-	Other:		
		8703.90.10	---	Not more than three years old:	TS	
200	87.04			Motor vehicles for the transport of goods.		
		8704.10	-	Dumpers designed for off-highway use	TS	
			-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
		8704.21	--	g.v.w. not exceeding 5 tonnes:		
			-	Special purpose tankers/bowsers and trucks:		
		8704.21.11	----	Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	TS	
			---	Auto-trishaws:		
		8704.21.21	----	Not more than four years old	TS	
			---	Chassis fitted with engines and cabs		
		8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old	TS	
		8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old	TS	
		8704.21.35	----	for vehicles of national subdivision 8704.21.63, not more than four years old	TS	
		8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old	TS	

			---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		
		8704.21.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more:		
		8704.21.51	----	Not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:		
		8704.21.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.21.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		

		8704.21.71	----	Not more than four years old	TS	
			---	Other:		
		8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
		8704.21.93	----	Other vehicles not more than four years old	TS	
		8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks:		
		8704.22.41	----	Not more than five years old	TS	
		8704.22.42	----	More than five years old but less than ten years old	TS	
			---	Other:		
		8704.22.61	----	Not more than five years old	TS	
		8704.22.62	----	More than five years old but less than ten years old	TS	
		8704.23	--	g.v.w. exceeding 20 tonnes:		
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks:		
		8704.23.51	----	Not more than five years old	TS	
		8704.23.52	----	More than five years old but less than ten years old	TS	
			---	Other:		
		8704.23.71	----	Not more than five years old	TS	
		8704.23.72	----	More than five years old but less than ten years old	TS	
			-	Other, with only spark-ignition internal combustion piston engine :		
		8704.31	--	g.v.w. not exceeding 5 tonnes:		
			---	Special purpose tankers/bowsters and trucks:		
		8704.31.11	----	Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	TS	
		8704.31.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
			---	Auto-trishaws:		
		8704.31.22	----	Other, not more than four years old	TS	
			---	Chassis fitted with engines and cabs:		
		8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old	TS	
		8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old	TS	
		8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old	TS	

			---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		
		8704.31.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:		
		8704.31.51	----	Not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:		
		8704.31.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.31.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		

	8704.31.71	----	Not more than four years old	TS	
		---	Other:		
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
	8704.31.93	----	Other not more than four years old	TS	
	8704.32	--	g.v.w. exceeding 5 tonnes:		
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks:		
	8704.32.41	----	Not more than five years old	TS	
	8704.32.42	----	More than five years old but not more than ten years old	TS	
		----	Garbage trucks equipped with waste compacting mechanism:		
	8704.32.51	----	Not more than five years old	TS	
		---	Other:		
	8704.32.61	----	Not more than five years old	TS	
	8704.32.62	----	More than five years old but not more than ten years old	TS	
		-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
	8704.41	--	g.v.w. not exceeding 5 tonnes		
		---	Special purpose tankers/bowsters and trucks:		
	8704.41.11	----	Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	TS	
	8704.41.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
		---	Auto-trishaws :		
	8704.41.21	----	Not more than four years old	TS	
		---	Chassis fitted with engines and cabs		
	8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old	TS	
	8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old	TS	
	8704.41.35	----	for vehicles of national subdivision 8704.41.63, not more than four years old	TS	
	8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old	TS	

			---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		
		8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :		
		8704.41.51	----	Not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :		
		8704.41.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.41.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		

	8704.41.71	----	Not more than four years old	TS	
		---	Other :		
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
	8704.41.93	----	Other vehicles not more than four years old	TS	
	8704.42	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :		
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :		
	8704.42.41	----	Not more than five years old	TS	
	8704.42.42	----	More than five years old but less than ten years old	TS	
		---	Garbage trucks equipped with waste compacting mechanism. :		
	8704.42.51	----	Not more than five years old	TS	
		---	Other :		
	8704.42.61	----	Not more than five years old	TS	
	8704.42.62	----	More than five years old but less than ten years old	TS	
		---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :		
	8704.43.51	----	Not more than five years old	TS	
	8704.43.52	----	More than five years old but less than ten years old	TS	
		---	Garbage trucks equipped with waste compacting mechanism :		
	8704.43.61	----	Not more than five years old	TS	
		---	Other :		
	8704.43.71	----	Not more than five years old	TS	
	8704.43.72	----	More than five years old but less than ten years old	TS	
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
	8704.51		g.v.w. not exceeding 5 tonnes		
		---	Special purpose tankers/bowsters and trucks:		
	8704.51.11	----	Tankers / bowsters with stainless steel tanks for transport of milk, not more than five years old	TS	
	8704.51.13	----	Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
		---	Auto-trishaws :		
	8704.51.21	----	With two-stroke petrol engine	TS	
	8704.51.22	----	Other, not more than four years old	TS	

			---	Chassis fitted with engines and cabs :		
		8704.51.31	----	for vehicles of national subdivision 8704.51.43, not more than four years old	TS	
		8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old	TS	
		8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old	TS	
		8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		
		8704.51.41	----	Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:		
		8704.51.51	----	Not more than four years old	TS	
			---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :		
		8704.51.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.51.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	

			---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :		
		8704.51.71	----	Not more than four years old	TS	
			---	Other :		
		8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
		8704.51.93	----	Other not more than four years old	TS	
		8704.52	--	g.v.w. exceeding 5 tonnes :		
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :		
		8704.52.41	----	Not more than five years old	TS	
		8704.52.42	----	More than five years old but not more than ten years old	TS	
			---	Garbage trucks equipped with waste compacting mechanism :		
		8704.52.51	----	Not more than five years old	TS	
			---	Other :		
		8704.52.61	----	Not more than five years old	TS	
		8704.52.62	----	More than five years old but not more than ten years old	TS	
			-	Other with only electric motor for propulsion :		
		8704.60.10	---	Electric auto-trishaws not more than five years old	TS	
			---	Other electric, not more than five years old		
		8704.60.31	----	Capacity of motors not exceeding 50kW	TS	
		8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	TS	
		8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	TS	
		8704.60.34	----	Capacity of motors exceeding 200kW	TS	
		8704.90	-	Other :		
		8704.90.10	---	Not more than five years old	TS	

201	87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		
		8705.10	-	Crane lorries :		
		8705.10.10	---	Not more than ten years old		TS
		8705.20	-	Mobile drilling derricks :		
		8705.20.10	---	Not more than seven years old		TS
		8705.30	-	Fire fighting vehicles :		
		8705.30.10	---	Not more than seven years old		TS
		8705.40	-	Concrete-mixer lorries :		
		8705.40.10	---	Not more than ten years old		TS
		8705.90	-	Other :		
			---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:		
		8705.90.21	----	Not more than seven years old		TS
			---	Concrete pump trucks :		
		8705.90.31	----	Not more than ten years old		TS
			---	Mobile workshops		
		8705.90.41	---	Modified vehicles of heading 87.02, not more than three years old	TS	
		8705.90.43	----	Modified vehicles of heading 87.03, not more than three years old	TS	
		8705.90.45	----	Modified vehicles of heading 87.04, not more than three years old	TS	
		8705.90.47	----	Other, not more than seven years old	TS	
			---	Other, modified vehicles of heading 87.02, 87.03 and 87.04:		
		8705.90.51	----	Modified vehicles of heading 87.02, not more than three years old.	TS	
		8705.90.53	----	Modified vehicles of heading 87.03, not more than three years old.	TS	
		8705.90.55	----	Modified vehicles of heading 87.04, not more than three years old.	TS	
			---	Other:		
		8705.90.91	----	g. v. w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	TS	
		8705.90.93	----	g. v. w. exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	TS	

		8705.90.94	----	g. v. w. exceeding 4 tonnes, more than seven years old	TS	
203	87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
		8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc :		
		8711.10.10	---	Not more than three years old	TS	
		8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :		
		8711.20.10	---	Exceeding 50 cc but not exceeding 200 cc, not more than three years old	TS	
		8711.20.30	---	Other, not more than three years old	TS	
		8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :		
		8711.30.10	---	Exceeding 250 cc but not exceeding 350 cc, not more than three years old	TS	
		8711.30.30	---	Exceeding 350 cc but not exceeding 450 cc, not more than three years old	TS	
		8711.30.50	---	Other, not more than three years old	TS	
		8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :		
		8711.40.10	---	Not more than three years old	TS	
		8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :		
		8711.50.10	---	Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	TS	
		8711.50.30	---	Other, not more than three years old	TS	
		8711.60	-	With electric motor for propulsion:		
		8711.90	-	Other	TS	
204	87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorized:		
		8712.00.10	---	Delivery tricycles	TS	
		8712.00.20	---	Used bicycle	TS	
205	87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
		8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :		

		8716.10.10	---	Not more than five years old		TS
		8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :		
		8716.20.10	---	Not more than five years old		TS
		8716.31	--	Tanker trailers and tanker semitrailers :		
		8716.31.10	---	Not more than five years old		TS
		8716.39	--	Other :		
		8716.39.10	---	Not more than three years old		TS
		8716.40	-	Other trailers and semi-trailers :		
		8716.40.10	---	Not more than five years old		TS
		8716.80	-	Other vehicles :		
		8716.80.20	---	Wheelbarrows		TS
		8716.80.30	---	Other not more than five years old		TS
		8716.90.10	---	For wheelbarrows		TS

6.1 (i) An importer registered under the Department of Motor Traffic as a motor vehicle importer is permitted to import required number of motor vehicles classified under the HS Codes referred to in the Regulation No.5 above for trading purpose.

(ii) No importer other than an importer referred to in Regulation No. 6.1 (i) above, shall be permitted to import vehicle(s), classified under the HS Codes referred to in the Regulation No.5 above within a period of twelve (12) months from the date of Bill of Entry (Customs Declaration – CUSDEC) of the imported motor vehicle.

(iii) Notwithstanding the Regulation No. 6.1 (ii) above, Government organizations or development projects awarded by Government organizations or Diplomatic Missions in Sri Lanka are permitted to import required number of motor vehicles, classified under the HS Codes referred to in the Regulation No.5 above.

6.2 (i) An **importer** referred to in the Regulation 6.1 (i) above shall register such motor vehicle(s) in the name of buyer and other importers referred to in the Regulation No. 6.1 (ii) and (iii) above shall register such motor vehicle(s) in the name of the importer with the Department of Motor Traffic, within 90 days from the date of Bill of Entry (Customs Declaration - CUSDEC) of said motor vehicle(s).

- (ii) For the purpose of registration of motor vehicles, classified under the HS Codes referred to in the Regulation No.5 above, the importer or buyer shall submit an Affidavit affirming his or her Tax Payer Identification Number (TIN) issued by the Department of Inland Revenue, along with other required documents to the Commissioner General of Department of Motor Traffic.
- (iii) Director General of the Sri Lanka Customs shall ensure inclusion of this Gazette Notification Number and the Cost-Insurance-Freight (CIF) value of the relevant motor vehicle imported under the provisions of these Regulations, respectively in the Cage Nos. 44 and 46 of the Customs Declaration.

6.3 If an **importer** fails to register any motor vehicle(s), imported as per provisions of these Regulations within the 90 days as specified in the Regulations No. 6.2 (i) above, such importer shall be liable to pay a monthly late fee of 03% (Three percentage) of the Cost-Insurance-Freight (CIF) value of the said motor vehicle(s), which will be computed non-compounded linearly to the Commissioner General of the Department of Motor Traffic at the time of registration of motor vehicles, where a maximum cap on the payment of the monthly late fee for such late registration is limited at 45% (Forty-five percentage) of the CIF value of respective motor vehicle. For the purpose of this Regulation,

- (i) Commissioner General, Department of Motor Traffic shall register any motor vehicle(s), classified under the HS Codes referred to in the Regulation No.5 and imported as per the provisions of these Regulations beyond 90 days from the date of Customs Declaration under the prevailing rules and regulations subject to the payment of monthly late fee as specified above,
- (ii) **No** waiver of the payment of monthly late fee shall be granted under any circumstances and
- (iii) Any number of late days less than 30 days shall also be considered as a calendar month.

6.4 Any importer, who imported motor vehicles more than 25% of his or her total imported motor vehicles during a period of every six (06) months from the date of these Regulations until the end of February 2026 in violation of the provisions of the Regulation No.6.2(i) above, shall be suspended from importation of motor vehicles

for a minimum period of thirty six (36) months under the provisions of these Regulations.

7. The age of a motor vehicle for the purpose of these Regulations shall mean the period between the Date of Manufacture (Mentioned either in the Manufacturer's Certificate or Export Inspection Certificate, specified in the Imports and Exports (Control) Regulations, No. 02 of 2013, published in the Gazette Extraordinary No. 1804/17 dated April 03, 2013) and date of the Bill of Lading or Airway Bill of that motor vehicle.
8. Any motor vehicle, classified under the HS Codes referred to in the Regulation No.5 above, shall not be allowed for the importation and Customs clearance by the Director General of Customs under any Vehicle Import Permits, issued at concessionary rate of duties/taxes.
9. If any motor vehicle(s), specified in the Regulation No. 5 above, is imported in violation to these Regulations and/or any prevailing Rules and Regulations applicable on importation of motor vehicle(s), such motor vehicles(s) shall be re-exported by the respective importer within ninety (90) days from the date of the Bill of Entry (CUSDEC) with all associated costs borne by the said importer.
10. Licensed banks shall submit a daily report on Letter of Credits established for importation of motor vehicles under the provisions of these Regulations, to the Controller General of Imports and Exports.
11. The Special Import License Regulations No. 01 of 2023, published in the Gazette Extraordinary No. 2312/77 dated January 01, 2023, as subsequently amended, is hereby further amended.
 - 11.1 Regulation No.6 of the Special Import License Regulations No. 01 of 2023 referred above is hereby deleted without prejudice to the validity of any actions performed thereunder.

11.2 Goods described in the **Schedule B** below shall be inserted into the **Schedule I and Schedule V** of the Special Import License Regulations No.01 of 2023, referred above.

Schedule B

	<i>Column I</i> HS Headin g	<i>Column II</i> HS Code		<i>Column III</i> Description	<i>Column IV</i> Import Control License (ICL)
198	87.02			Motor vehicles for the transport of ten or more persons, including the driver	
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
		8702.10.59	----	Other	L
			---	Other, not more than ten years old :	
		8702.10.79	----	Other	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
		8702.20.59	----	Other	L
			---	Other, not more than ten years old :	
		8702.20.79	----	Other	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
		8702.30.59	----	Other	L
			---	Other, not more than ten years old :	
		8702.30.79	----	Other	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
		8702.40.59	----	Other	L
			---	Other, not more than ten years old :	
		8702.40.79	----	Other	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :	
		8702.90.59	----	Other	L
			---	Other, not more than ten years old :	

		8702.90.79	----	Other	L
200	87.04			Motor vehicles for the transport of goods.	
			---	Auto-trishaws :	
		8704.51.21	----	With two-stroke petrol engine	L
		8704.51.22	----	Other, not more than four years old	L
201	87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
		8705.90.94	----	g. v. w. exceeding 4 tonnes, more than seven years old	L
204	87.12			Bicycles and other cycles (including delivery tricycles), not motorized:	
		8712.00.20	---	Used bicycle	L

12. To achieve the objectives of these Regulations, the Controller General of Imports and Exports shall issue "Operational Instructions" to the Director General of Customs, licensed banks or any other relevant authorities.

13. The final decision shall be made by the Controller General of Imports and Exports on any issues arising in relation to these Regulations except the Regulation No. 9 above.

14. These Regulations shall enter into force with effect from February 01, 2025.

15. Interpretation;

15.1 Date of Manufacture shall mean;

Fifteenth (15th) of the relevant month specified either in the Manufacturer's Certificate or Export Inspection Certificate, specified in the Import and Export (Control) Regulation, No. 02 of 2013, published in the Gazette Extraordinary No. 1804/17 dated April 03, 2013.

15.2 In case, if the month of manufacture is not specified (only the year of manufacture is indicated) in the Manufacturer's Certificate or Export Inspection Certificate referred in 15.1 above, the Fifteenth (15th) of January of the year specified should be considered as the Date of Manufacture.



මුදල්, ක්‍රමසම්පාදන සහ ආර්ථික සංවර්ධන අමාත්‍යාංශය
நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

මහලේකම් කාර්යාලය, කොළඹ 01,
ශ්‍රී ලංකාව.

செயலகம், கொழும்பு 01.
இலங்கை.

The Secretariat, Colombo 01.
Sri Lanka.

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 திகதி }
 Date } **31.01.2025**

PRESS RELEASE

Removal of Temporary Suspension on Importation of Motor Vehicles Stage III

The Gazette Extraordinary Notification No. 2421/44 dated January 31, 2025 under the Imports and Exports (Control) Act, No. 1 of 1969 is promulgated with effect from February 1, 2025 allowing the importation of motor vehicles such as cars and vans for personal usage, buses for public passenger transport, vehicles being used for goods transport purposes, special purpose vehicles, trishaws, bicycles and other non-motorized items classified under a total of 304 HS Codes by lifting the temporary suspension of imports which has been in effect from early 2020.

Following conditions have been imposed pertaining to importation of vehicles in view of encouraging revival of normal economic activities and safeguarding the economic stability of the country, while taking into account protecting foreign exchange reserves, discouraging importation of an excessive number of vehicles and keeping unnecessary stocks of motor vehicles and increasing fiscal revenue.

- i. Required number of vehicles can be imported by the importers registered with the Department of Motor Traffic and State Institutions subject to the Regulations imposed by the said Gazette Notifications.
- ii. Any importer other than the importer referred in the (i) above is permitted to import only one (01) vehicle within a period of twelve (12) months.
- iii. Any imported motor vehicle shall be registered with the Department of Motor Traffic in the name of the buyer (on instances when purchasing a motor vehicle from a registered importer) or in the name of importer within ninety (90) days from the date of Bill of Entry/ Customs Declaration (CUSDEC).
- iv. The importer or buyer shall submit an Affidavit including the Tax Payer Identification Number (TIN) issued by the Department of Inland Revenue along with other required documents to the Commissioner General of Department of Motor Traffic for the registration of motor vehicles.

Further, importers, other than the importers referred in the (i) above, shall mention in the said Affidavit that they have not imported any other vehicle during a period of 12 months (from the date of the CUSDEC) after importing the first vehicle.

- v. If it is failed to register any imported motor vehicle within 90 days by an importer, such importer shall be liable to pay a monthly late fee of 03% of the Cost-Insurance-Freight (CIF) value up to maximum cap of 45 % CIF value, at the time of registration of motor vehicles at the Department of Motor Traffic.
- vi. No waiver pertaining to the payment of monthly late fee shall be granted under any circumstances.
- vii. When determining the age of the motor vehicle, the period between the Date of Manufacture and date of the Bill of Lading or Airway Bill of that motor vehicle shall be calculated.
- viii. It shall not be allowed for importation and Customs release of any motor vehicle using the motor vehicle import permits which have been issued with concessionary rates of duties.
- ix. If any motor vehicle is imported in violation of any prevailing Rules and Regulations, such motor vehicles (s) shall be re-exported by the respective importer within ninety (90) days from the date of the Bill of Entry/ CUSDEC.

The Gazette Extraordinary Notification No. 2421/05 dated January 27, 2025 under the Revenue Protection Act, No. 19 of 1962 was published giving effect to re-impose the applicable Customs Import Duty (CID) which had not been charged in terms of the provisions of the Customs Ordinance to exempt the duties. Accordingly, Customs Import Duty (CID) at the rate of 20% of CIF value was imposed effective from January 28, 2025 on importation of motor vehicles specified under the Chapter 87 of the HS Codes.

However, Gazette Extraordinary Notification No2421/43 dated January 31,2025 has been promulgated under Section 10 (a) of the Customs Ordinance in order to impose a surcharge on the Customs Import Duty in a manner that 30% of CIF value should be charged as the Customs Import Duty effective from February 01, 2025.

Accordingly, provisions have been made to charge a total Customs Import Duty of 30% on the importation of motor vehicles under the Customs Ordinance (Chapter 235) in the way that 20% of the currently applicable Customs Import Duty plus 50% Surcharge on it.

Customs Notification

Revenue Protection Order No. 01/ 2025

Revenue Protection Act, No.19 of 1962

Order

By virtue of the powers vested in me under Section 2 of the Revenue Protection Act, No. 19 of 1962, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development of the Democratic Socialistic Republic of Sri Lanka, do hereby this Order effective from 28th January, 2025, order the Director General of Customs that the Exemption Item No.33 of the List of Exemptions (Imports) in the Annex II under the Schedule “A” of the Customs Ordinance (Chapter 235) published in the Gazette Notification No. 2324/49 dated March 24, 2023 as described below is deleted.

Item No. 33 of the List of Exemptions (Imports) in the Annex II under the Schedule “A” of the Customs Ordinance (Chapter 235);

“Import of vehicles, chassis fitted with engines, bodies and cut portions, as defined in Chapter 87 where Excise (Special Provisions) duty under the Excise (Special Provisions) Act, No. 13 of 1989, is applicable.”

Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development

Ministry of Finance, Planning and Economic Development,
Colombo 01,
January 27, 2025

சுங்க அறிவித்தல்கள்

வருமானப் பாதுகாப்புக் கட்டளை இல. 01/ 2025

1962 ஆம் ஆண்டின் 19 ஆம் இலக்க வருமானப் பாதுகாப்புச் சட்டம்

கட்டளை

1962 ஆம் ஆண்டின் 19 ஆம் இலக்க வருமானப் பாதுகாப்புச் சட்டத்தின் பிரிவு 2 இன் கீழ் எனக்களிக்கப்பட்ட தத்துவங்களின் பிரகாரம், இலங்கை சனநாயக சோசலிசக் குடியரசின் நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சர் அநுர குமார திசாநாயக்க ஆகிய நான், 2025 சனவரி 28 முதல் அமுலுக்கு வரும் வகையில், கீழே விவரிக்கப்பட்டுள்ளபடி 2023 மார்ச் 24 ஆந் திகதிய 2324/49 ஆம் இலக்க வர்த்தமானி அறிவிப்பில் வெளியிடப்பட்ட சுங்கக் கட்டளைச் சட்டத்தின் (அத்தியாயம் 235) அட்டவணை "அ" இன் கீழ் பின்னிணைப்பு II இலுள்ள விலக்குகள் (இறக்குமதிகள்) பட்டியலின் விலக்கு விடய இல. 33 இனை நீக்குமாறு சுங்க பணிப்பாளர் நாயகத்துக்கு இந்த கட்டளையின் மூலம் பணிக்கின்கிறேன்.

சுங்கக் கட்டளைச் சட்டத்தின் (அத்தியாயம் 235) அட்டவணை "அ" இன் கீழ் பின்னிணைப்பு II இலுள்ள விலக்குகள் (இறக்குமதிகள்) பட்டியலின் விடய இல. 33;

"1989 ஆம் ஆண்டின் 13 ஆம் இலக்க உற்பத்தி (சிறப்பு ஏற்பாடுகள்) சட்டத்தின் கீழ் உற்பத்தி (சிறப்பு ஏற்பாடுகள்) தீர்வையானது, அத்தியாயம் 87 இல் வரையறுக்கப் பட்டுள்ளபடி, வாகனங்கள், இயந்திரங்களுடன் பொருத்தப்பட்ட அடிச் சட்டங்கள், வாகன உடல்கள் மற்றும் வெட்டப்பட்ட பகுதிகளின் இறக்குமதிக்கு ஏற்புடையதாகும்"

அநுர குமார திசாநாயக்க
நிதி, திட்டமிடல் மற்றும்
பொருளாதார அபிவிருத்தி
அமைச்சர்

நிதி, திட்டமிடல் மற்றும் பொருளாதார அபிவிருத்தி அமைச்சு
கொழும்பு - 01
2025 சனவரி 27 ஆந் திகதி

Gazette Notification No. 2421/43 dated 31.01.2025

Customs Notification

The Customs Ordinance (Chapter 235)

ORDER UNDER SECTION 10 A

By virtue of the powers vested in me under Section 10 A of the Customs Ordinance (Chapter 235) as amended by Act, No. 83 of 1988, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development of the Democratic Socialist Republic of Sri Lanka, do by this order levy on imported goods specified in the Schedule hereto, a surcharge at the rate of 50% on applicable Customs Import Duty, both General and Preferential basis, with effect from February 01, 2025 for a period of one year.

Sgd/-Anura Kumara Dissanayake

**Minister of Finance, Planning and
Economic Development**

January 31 2025

Ministry of Finance, Planning
and Economic Development
Colombo 01.

Schedule

HS Hdg. (1)	HS Code (2)		Description (3)
87.02			Motor vehicles for the transport of ten or more persons, including the driver.
	8702.10	-	With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:
	8702.10.12	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.
	8702.10.19	----	Other
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:
	8702.10.21	----	Modified Vehicles of heading 87.03
	8702.10.29	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
	8702.10.32	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old
	8702.10.39	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
	8702.10.41	----	Modified Vehicles of heading 87.03
	8702.10.49	----	Other
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old
	8702.10.53	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old

		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
	8702.10.61	----	Modified Vehicles of heading 87.03
		---	Other, not more than ten years old :
	8702.10.73	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old :
	8702.10.81	----	Modified Vehicles of heading 87.03
	8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:
	8702.20.11	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old
	8702.20.19	----	Other
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:
	8702.20.21	----	Modified vehicles of heading 87.03
	8702.20.29	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
	8702.20.31	----	Modified vehicles of heading 87.03, not more than two years old
	8702.20.32	----	Modified vehicles of heading 87.03, more than two years old
	8702.20.39	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
	8702.20.41	----	Modified vehicles of heading 87.03
	8702.20.49	----	Other
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
	8702.20.51	----	Modified vehicles of heading 87.03, not more than two years old
	8702.20.52	----	Modified vehicles of heading 87.03, more than two years old
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
	8702.20.61	----	Modified vehicles of heading 87.03
		---	Other, not more than ten years old :
	8702.20.71	----	Modified vehicles of heading 87.03, not more than two years old
	8702.20.72	----	Modified vehicles of heading 87.03, more than two years old

		---	Other, more than ten years old :
	8702.20.81	----	Modified vehicles of heading 87.03
	8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:
	8702.30.11	----	Modified vehicles of heading 87.03, not more than two years old
	8702.30.12	----	Modified vehicles of heading 87.03, more than two years old
	8702.30.19	----	Other
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:
	8702.30.21	----	Modified vehicles of heading 87.03
	8702.30.29	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
	8702.30.31	----	Modified vehicles of heading 87.03, not more than two years old
	8702.30.32	----	Modified vehicles of heading 87.03, more than two years old
	8702.30.39	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
	8702.30.41	----	Modified vehicles of heading 87.03
	8702.30.49	----	Other
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
	8702.30.51	----	Modified vehicles of heading 87.03, not more than two years old
	8702.30.52	----	Modified vehicles of heading 87.03, more than two years old
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
	8702.30.61	----	Modified vehicles of heading 87.03
		---	Other, not more than ten years old :
	8702.30.71	----	Modified vehicles of heading 87.03, not more than two years old
	8702.30.72	----	Modified vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old :
	8702.30.81	----	Modified vehicles of heading 87.03
	8702.40	-	With only electric motor for propulsion :
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :
	8702.40.11	----	Modified vehicles of heading 87.03, not more than two years old
	8702.40.12	----	Modified vehicles of heading 87.03, more than two years old

	8702.40.19	----	Other
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :
	8702.40.21	----	Modified vehicles of heading 87.03
	8702.40.29	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
	8702.40.31	----	Modified vehicles of heading 87.03, not more than two years old
	8702.40.32	----	Modified vehicles of heading 87.03, more than two years old
	8702.40.39	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
	8702.40.41	----	Modified vehicles of heading 87.03
	8702.40.49	----	Other
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
	8702.40.51	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
	8702.40.61	----	Modified vehicles of heading 87.03
	8702.40.69	----	Other
		---	Other, not more than ten years old:
	8702.40.71	----	Modified vehicles of heading 87.03, not more than two years old
	8702.40.72	----	Modified vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old:
	8702.40.81	----	Modified vehicles of heading 87.03
	8702.40.89	----	Other
	8702.90	-	Other :
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :
	8702.90.12	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old
	8702.90.19	----	Other
		---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :
	8702.90.21	----	Modified Vehicles of heading 87.03
	8702.90.29	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :
	8702.90.32	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old

	8702.90.39	----	Other
		---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :
	8702.90.41	----	Modified Vehicles of heading 87.03
	8702.90.49	----	Other
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :
	8702.90.53	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old
		---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :
	8702.90.61	----	Modified Vehicles of heading 87.03
		---	Other, not more than ten years old :
	8702.90.73	----	Modified Vehicles of heading 87.03, not more than two years old
	8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old
		---	Other, more than ten years old :
	8702.90.81	----	Modified Vehicles of heading 87.03
87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.
	8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles :
		---	Not more than three years old:
	8703.10.19	----	Other
		---	More than three years old:
	8703.10.29	----	Other
		-	Other vehicles, with only spark-ignition internal combustion piston engine :
	8703.21	--	Of cylinder capacity not exceeding 1,000 cc :
	8703.21.10	---	Ambulances and prison vans not more than three years old
	8703.21.20	---	Ambulances and prison vans more than three years old
	8703.21.30	---	Hearses not more than three years old
	8703.21.40	---	Hearses more than three years old
		---	Auto-trishaws :
	8703.21.51	----	With two-stroke petrol engine

	8703.21.52	----	Other, driven by liquefied petroleum (LP) gas , not more than two years old
	8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , more than two years old
	8703.21.54	----	Other, not more than two years old
	8703.21.55	----	Other, more than two years old :
		---	Motor cars including station wagons and racing cars, not more than three years old
	8703.21.63	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle
	8703.21.69	----	Other
		---	Motor cars including station wagons and racing cars, more than three years old :
	8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle
	8703.21.79	----	Other
		---	Other :
	8703.21.92	----	Not more than three years old
	8703.21.93	----	More than three years old
	8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.22.10	---	Ambulances and prison vans, not more than three years old
	8703.22.20	---	Ambulances and prison vans, more than three years old
	8703.22.30	---	Hearses not more than three years old
	8703.22.40	---	Hearses more than three years old
	8703.22.50	—	Motor cars including station wagons and racing cars, not more than three years old
	8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old
	8703.22.70	—	Other, not more than three years old
	8703.22.80	—	Other, more than three years old
	8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :
	8703.23.10	---	Ambulances and prison vans not more than three years old
	8703.23.20	---	Ambulances and prison vans more than three years old
	8703.23.30	---	Hearses not more than three years old
	8703.23.40	---	Hearses more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :
	8703.23.52	----	Of a cylinder capacity not exceeding 1,600 cc
	8703.23.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc

	8703.23.59	----	Other
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :
	8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc
	8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
	8703.23.69	----	Other
	8703.23.70	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old
		---	Other :
	8703.23.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old
	8703.23.96	----	Of a cylinder capacity exceeding 2,000 cc, not more than three years old
	8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old
	8703.24	--	Of a cylinder capacity exceeding 3,000 cc :
	8703.24.10	---	Ambulances and prison vans not more than three years old
	8703.24.20	---	Ambulances and prison vans more than three years old
	8703.24.30	---	Hearses not more than three years old
	8703.24.40	---	Hearses more than three years old
	8703.24.50	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old
	8703.24.70	---	Other, not more than three years old
	8703.24.80	---	Other, more than three years old
		-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :

	8703.31.10	---	Ambulances and prison vans not more than three years old
	8703.31.20	---	Ambulances and prison vans more than three years old
	8703.31.30	---	Hearses not more than three years old
	8703.31.40	---	Hearses more than three years old
	8703.31.50	---	Auto-trishaws not more than two years old
	8703.31.60	---	Auto-trishaws more than two years old
	8703.31.70	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old
		---	Other :
	8703.31.92	----	Not more than three years old
	8703.31.94	----	More than three years old
	8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :
	8703.32.10	---	Ambulances and prison vans not more than three years old
	8703.32.20	---	Ambulances and prison vans more than three years old
	8703.32.30	---	Hearses not more than three years old
	8703.32.40	---	Hearses more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :
	8703.32.52	----	Of a cylinder capacity not exceeding 1,600 cc
	8703.32.55	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
	8703.32.59	----	Other
		---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :
	8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc
	8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc
	8703.32.69	---	Other

		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old :
	8703.32.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.
	8703.32.79	----	Other
	8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old
		---	Other :
	8703.32.92	----	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old
	8703.32.93	----	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old
	8703.32.95	----	Other, of a cylinder capacity exceeding 2000 cc., not more than three years old
	8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old
	8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old
	8703.33	--	Of a cylinder capacity exceeding 2,500 cc :
	8703.33.10	---	Ambulances and prison vans not more than three years old
	8703.33.20	---	Ambulances and prison vans more than three years old
	8703.33.30	---	Hearses not more than three years old
	8703.33.40	---	Hearses more than three years old
	8703.33.50	---	Motor cars including station wagons and racing cars, not more than three years old
	8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old
		---	Other, not more than three years old :
	8703.33.71	----	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)
	8703.33.79	----	Other
	8703.33.80	---	Other, more than three years old
	8703.40	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :
		—	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc :
	8703.40.11	----	Ambulances and prison vans not more than three years old

	8703.40.12	----	Ambulances and prison vans more than three years
	8703.40.13	----	Hearses not more than three years old
	8703.40.14	----	Hearses more than three years old
	8703.40.15	----	Auto-trishaws, not more than two years old
	8703.40.16	----	Auto-trishaws, more than two years old
	8703.40.18	----	Other, not more than three years old
	8703.40.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.40.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old
	8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old
	8703.40.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.40.26	----	All terrain vehicle (ATV) , more than three years old
	8703.40.28	----	Other , not more than three years old
	8703.40.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.40.31	----	Ambulances and prison vans, not more than three years old
	8703.40.32	----	Ambulances and prison vans, more than three years old
	8703.40.33	----	Hearses not more than three years old
	8703.40.34	----	Hearses more than three years old
	8703.40.35	----	Motor cars including station wagons and racing cars, not more than three years old
	8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.40.38	----	Other, not more than three years old
	8703.40.39	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.40.41	----	Ambulances and prison vans not more than three years old
	8703.40.42	----	Ambulances and prison vans more than three years old
	8703.40.43	----	Hearses not more than three years old
	8703.40.44	----	Hearses more than three years old
	8703.40.48	----	Other , not more than three years old
	8703.40.49	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.40.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old
	8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.40.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.40.58	----	Other , not more than three years old
	8703.40.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.40.61	----	Ambulances and prison vans not more than three years old
	8703.40.62	----	Ambulances and prison vans more than three years old

	8703.40.63	----	Hearses not more than three years old
	8703.40.64	----	Hearses more than three years old
	8703.40.68	----	Other , not more than three years old
	8703.40.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.40.71	----	Not more than three years old
	8703.40.72	----	More than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.40.81	----	Ambulances and prison vans not more than three years old
	8703.40.82	----	Ambulances and prison vans more than three years old
	8703.40.83	----	Hearses not more than three years old
	8703.40.84	----	Hearses more than three years old
	8703.40.88	----	Other , not more than three years old
	8703.40.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.40.91	----	Not more than three years old
	8703.40.92	----	More than three years old
	8703.50	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :
		---	Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.50.11	----	Ambulances and prison vans not more than three years old
	8703.50.12	----	Ambulances and prison vans more than three years
	8703.50.13	----	Hearses not more than three years old
	8703.50.14	----	Hearses more than three years old
	8703.50.15	----	Auto-trishaws, not more than two years old
	8703.50.16	----	Auto-trishaws, more than two years old
	8703.50.18	----	Other, not more than three years old
	8703.50.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :
	8703.50.23	----	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old
	8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old
	8703.50.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.50.26	----	All terrain vehicle (ATV) , more than three years old
	8703.50.28	----	Other , not more than three years old
	8703.50.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.50.31	----	Ambulances and prison vans, not more than three years old
	8703.50.32	----	Ambulances and prison vans, more than three years old
	8703.50.33	----	Hearses not more than three years old
	8703.50.34	----	Hearses more than three years old

	8703.50.35	----	Motor cars including station wagons and racing cars, not more than three years old
	8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.50.38	----	Other, not more than three years old
	8703.50.39	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.50.41	----	Ambulances and prison vans not more than three years old
	8703.50.42	----	Ambulances and prison vans more than three years old
	8703.50.43	----	Hearses not more than three years old
	8703.50.44	----	Hearses more than three years old
	8703.50.48	----	Other , not more than three years old
	8703.50.49	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.50.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old
	8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.50.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.50.58	----	Other , not more than three years old
	8703.50.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.50.61	----	Ambulances and prison vans not more than three years old
	8703.50.62	----	Ambulances and prison vans more than three years old
	8703.50.63	----	Hearses not more than three years old
	8703.50.64	----	Hearses more than three years old
	8703.50.68	----	Other , not more than three years old
	8703.50.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.50.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old
	8703.50.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
	8703.50.78	----	Other, not more than three years old
	8703.50.79	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.50.81	----	Ambulances and prison vans not more than three years old
	8703.50.82	----	Ambulances and prison vans more than three years old
	8703.50.83	----	Hearses not more than three years old

	8703.50.84	----	Hearses more than three years old
	8703.50.88	----	Other , not more than three years old
	8703.50.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.50.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
	8703.50.98	----	Other, not more than three years old
	8703.50.99	----	Other, more than three years old
	8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :
		---	Vehicles other than motor cars including station wagons and racing cars ,Of cylinder capacity not exceeding 1,000 cc :
	8703.60.11	----	Ambulances and prison vans not more than three years old
	8703.60.12	----	Ambulances and prison vans more than three years
	8703.60.13	----	Hearses not more than three years old
	8703.60.14	----	Hearses more than three years old
	8703.60.15	----	Auto-trishaws, not more than two years old
	8703.60.16	----	Auto-trishaws, more than two years old
	8703.60.18	----	Other, not more than three years old
	8703.60.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.60.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old
	8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old
	8703.60.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.60.26	----	All terrain vehicle (ATV) , more than three years old
	8703.60.28	----	Other , not more than three years old
	8703.60.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.60.31	----	Ambulances and prison vans, not more than three years old
	8703.60.32	----	Ambulances and prison vans, more than three years old
	8703.60.33	----	Hearses not more than three years old
	8703.60.34	----	Hearses more than three years old
	8703.60.35	----	Motor cars including station wagons and racing cars, not more than three years old
	8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.60.38	----	Other, not more than three years old
	8703.60.39	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.60.41	----	Ambulances and prison vans not more than three years old
	8703.60.42	----	Ambulances and prison vans more than three years old
	8703.60.43	----	Hearses not more than three years old
	8703.60.44	----	Hearses more than three years old

	8703.60.48	----	Other , not more than three years old
	8703.60.49	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.60.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old
	8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.60.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.60.58	----	Other , not more than three years old
	8703.60.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.60.61	----	Ambulances and prison vans not more than three years old
	8703.60.62	----	Ambulances and prison vans more than three years old
	8703.60.63	----	Hearses not more than three years old
	8703.60.64	----	Hearses more than three years old
	8703.60.68	----	Other , not more than three years old
	8703.60.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.60.71	----	Not more than three years old
	8703.60.72	----	More than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.60.81	----	Ambulances and prison vans not more than three years old
	8703.60.82	----	Ambulances and prison vans more than three years old
	8703.60.83	----	Hearses not more than three years old
	8703.60.84	----	Hearses more than three years old
	8703.60.88	----	Other , not more than three years old
	8703.60.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.60.91	----	Not more than three years old
	8703.60.92	----	More than three years old
	8703.70	-	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power
		---	Vehicles other than motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.70.11	----	Ambulances and prison vans not more than three years old
	8703.70.12	----	Ambulances and prison vans more than three years
	8703.70.13	----	Hearses not more than three years old
	8703.70.14	----	Hearses more than three years old
	8703.70.15	----	Auto-trishaws, not more than two years old
	8703.70.16	----	Auto-trishaws, more than two years old
	8703.70.18	----	Other, not more than three years old

	8703.70.19	----	Other, more than three years old
		---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :
	8703.70.23	----	Quadricycle of cylinder capacity not exceeding 300 cc , not more than three years old
	8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old
	8703.70.25	----	All terrain vehicle (ATV) , not more than three years old
	8703.70.26	----	All terrain vehicle (ATV) , more than three years old
	8703.70.28	----	Other , not more than three years old
	8703.70.29	----	Other , more than three years old
		---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703.70.31	----	Ambulances and prison vans, not more than three years old
	8703.70.32	----	Ambulances and prison vans, more than three years old
	8703.70.33	----	Hearses not more than three years old
	8703.70.34	----	Hearses more than three years old
	8703.70.35	----	Motor cars including station wagons and racing cars, not more than three years old
	8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old
	8703.70.38	----	Other, not more than three years old
	8703.70.39	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.70.41	----	Ambulances and prison vans not more than three years old
	8703.70.42	----	Ambulances and prison vans more than three years old
	8703.70.43	----	Hearses not more than three years old
	8703.70.44	----	Hearses more than three years old
	8703.70.48	----	Other , not more than three years old
	8703.70.49	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :
	8703.70.51	----	Of a cylinder capacity not exceeding 1,600 cc , not more than three years old
	8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old
	8703.70.53	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc ,not more than three years old
	8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old
	8703.70.58	----	Other , not more than three years old
	8703.70.59	----	Other , more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :
	8703.70.61	----	Ambulances and prison vans not more than three years old
	8703.70.62	----	Ambulances and prison vans more than three years old
	8703.70.63	----	Hearses not more than three years old
	8703.70.64	----	Hearses more than three years old
	8703.70.68	----	Other , not more than three years old
	8703.70.69	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :

	8703.70.71	----	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old
	8703.70.72	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
	8703.70.78	----	Other, not more than three years old
	8703.70.79	----	Other, more than three years old
		---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.70.81	----	Ambulances and prison vans not more than three years old
	8703.70.82	----	Ambulances and prison vans more than three years old
	8703.70.83	----	Hearses not more than three years old
	8703.70.84	----	Hearses more than three years old
	8703.70.88	----	Other , not more than three years old
	8703.70.89	----	Other , more than three years old
		---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :
	8703.70.91	----	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old
	8703.70.98	----	Other, not more than three years old
	8703.70.99	----	Other, more than three years old
	8703.80	-	Other vehicles, with only electric motor for propulsion :
		---	Electric auto-trishaws:
	8703.80.11	----	Not more than two years old
	8703.80.12	----	More than two years old
		---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:
	8703.80.21	----	Not more than 3 years old
	8703.80.22	----	More than 3 years old
		---	Other , powered by on board accumulators charged by external electric source (e.g. National Grid) , not more than 3 years old :
	8703.80.31	----	Capacity of motors not exceeding 50kW
	8703.80.32	----	Capacity of motors exceeding 50kW but not exceeding 100kW
	8703.80.33	----	Capacity of motors exceeding 100kW but not exceeding 200kW
	8703.80.34	----	Capacity of motors exceeding 200kW
		---	Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :
	8703.80.41	----	Capacity of motors not exceeding 50kW
	8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW
	8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW
	8703.80.44	----	Capacity of motors exceeding 200kW

		---	Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old :
	8703.80.51	----	Capacity of motors not exceeding 50kW
	8703.80.52	----	Capacity of motors exceeding 50kW but not exceeding 100kW
	8703.80.53	----	Capacity of motors exceeding 100kW but not exceeding 200kW
	8703.80.54	----	Capacity of motors exceeding 200kW
		---	Other , powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board ,more than 3 years old
	8703.80.61	----	Capacity of motors not exceeding 50kW
	8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW
	8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW
	8703.80.64	----	Capacity of motors exceeding 200kW
		---	Other :
	8703.80.71	----	Not more than three years old
	8703.80.72	----	More than three years old
	8703.90	-	Other :
	8703.90.10	---	Not more than three years old:
	8703.90.20	---	More than three years old:
87.04			Motor vehicles for the transport of goods.
		-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :
	8704.21	--	g.v.w. not exceeding 5 tonnes :
		---	Special purpose tankers/bowsers and trucks:
		---	Chassis fitted with engines and cabs
	8704.21.31	----	for vehicles of national subdivision 8704.21.43, not more than four years old
	8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old
	8704.21.33	----	for vehicles of national subdivision 8704.21.51, not more than four years old
	8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old
	8704.21.35	----	for vehicles of national subdivision 8704.21.63,not more than four years old
	8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old

	8704.21.37	----	for vehicles of national subdivision 8704.21.67, not more than four years old
	8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.21.41	----	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old
	8704.21.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :
	8704.21.51	----	Not more than four years old
	8704.21.52	----	More than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :
	8704.21.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old
	8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.21.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old
	8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.21.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
	8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.21.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
	8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :

	8704.21.71	----	Not more than four years old
	8704.21.72	----	More than four years old
		---	Other :
	8704.21.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.21.93	----	Other vehicles not more than four years old
	8704.21.99	----	Other vehicles more than four years old
		---	Chassis fitted with engines and cabs :
	8704.31.31	----	for vehicles of national subdivision 8704.31.43, not more than four years old
	8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old
	8704.31.33	----	for vehicles of national subdivision 8704.31.51, not more than four years old
	8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old
	8704.31.35	----	for vehicles of national subdivision 8704.31.63, not more than four years old
	8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old
	8704.31.37	----	for vehicles of national subdivision 8704.31.67, not more than four years old
	8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.31.41	----	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:
	8704.31.51	----	Not more than four years old
	8704.31.52	----	More than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, :
	8704.31.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old
	8704.31.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old

	8704.31.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.31.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
	8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.31.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
	8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.31.71	----	Not more than four years old
	8704.31.72	----	More than four years old
		---	Other :
	8704.31.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.31.93	----	Other not more than four years old
	8704.31.99	----	Other more than four years old
	8704.41.31	----	for vehicles of national subdivision 8704.41.43, not more than four years old
	8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old
	8704.41.33	----	for vehicles of national subdivision 8704.41.51, not more than four years old
	8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old
	8704.41.35	----	for vehicles of national subdivision 8704.41.63,not more than four years old
	8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old
	8704.41.37	----	for vehicles of national subdivision 8704.41.67, not more than four years old
	8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.41.41	----	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old
	8704.41.43	----	Cargo carrying capacity of 800kg or more, not more than four years old
	8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old
		---	Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more :
	8704.41.51	----	Not more than four years old
	8704.41.52	----	More than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :
	8704.41.61	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg, not more than four years old

	8704.41.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.41.63	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, not more than four years old
	8704.41.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.41.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
	8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.41.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
	8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.41.71	----	Not more than four years old
	8704.41.72	----	More than four years old
		---	Other :
	8704.41.91	----	Other vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.41.93	----	Other vehicles not more than four years old
	8704.41.99	----	Other vehicles more than four years old
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :
	8704.51		g.v.w. not exceeding 5 tonnes
		---	Special purpose tankers/bowsters and trucks:
		---	Chassis fitted with engines and cabs :
	8704.51.31	----	for vehicles of national subdivision 8704.51.43, not more than four years old
	8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old
	8704.51.33	----	for vehicles of national subdivision 8704.51.51, not more than four years old
	8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old
	8704.51.35	----	for vehicles of national subdivision 8704.51.63, not more than four years old
	8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old
	8704.51.37	----	for vehicles of national subdivision 8704.51.67, not more than four years old
	8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.51.41	----	Cargo carrying capacity of less than 800kg, not more than four years old
	8704.51.42	----	Cargo carrying capacity of less than 800kg , more than four years old
	8704.51.43	----	Cargo carrying capacity of 800kg or more, not more than four years old

	8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old
		---	Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:
	8704.51.51	----	Not more than four years old
	8704.51.52	----	More than four years old
		---	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg :
	8704.51.61	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old
	8704.51.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old
	8704.51.63	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old
	8704.51.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old
	8704.51.65	----	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old
	8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old
	8704.51.67	----	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old
	8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old
		---	Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab :
	8704.51.71	----	Not more than four years old
	8704.51.72	----	More than four years old
		---	Other :
	8704.51.91	----	Vehicles with separate bodies for cabin and cargo area, not more than four years old
	8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old
	8704.51.93	----	Other not more than four years old
	8704.51.99	----	Other more than four years old
	8704.60	-	Other with only electric motor for propulsion :
	8704.60.10	---	Electric auto-trishaws not more than five years old
	8704.60.20	---	Electric auto-trishaws more than five years old
		---	Other electric, not more than five years old
	8704.60.31	----	Capacity of motors not exceeding 50kW
	8704.60.32	----	Capacity of motors exceeding 50kW, but not exceeding 100kW
	8704.60.33	----	Capacity of motors exceeding 100kW, but not exceeding 200kW
	8704.60.34	----	Capacity of motors exceeding 200kW
		---	Other electric, more than five years old
	8704.60.41	----	Capacity of motors not exceeding 50kW
	8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW

	8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW
	8704.60.44	----	Capacity of motors exceeding 200kW
	8704.90	-	Other :
	8704.90.10	---	Not more than five years old
	8704.90.90	---	Other



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MINISTRY OF FINANCE, PLANNING & ECONOMIC DEVELOPMENT

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My No }

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உமது இல.
Your No }

දිනය
திகதி
Date } 31.01.2025

PRESS RELEASE

Issuance of New Regulation and Order by the Minister of Finance, Planning, and Economic Development

The Hon. Minister of Finance, Planning, and Economic Development has issued the following Regulation and Order, which have been published in the Extraordinary Gazette Notification:

1. Regulation under the Finance Act, No. 35 of 2018

Gazette Notification No. 2421/41 dated January 31, 2025 issued to revise the threshold for the Luxury Tax on Motor Vehicles.

2. Order under the Excise (Special Provisions) Act, No. 13 of 1989

Gazette Notification No. 2421/42 dated January 31, 2025 issued to revise the Excise Duty on Electric Vehicles.

These revisions have been implemented as part of the government's ongoing efforts to streamline tax revenue, aiming to achieve a revenue target for 2025 by lifting the temporary restriction on motor vehicle importation, while maintaining the stability of external sector.

Government Notifications

NOTIFICATION UNDER THE FINANCE ACT, No. 35 of 2018

Luxury Tax on Motor Vehicles

BY virtue of the powers vested in me by Section 19 read with Section 51 of the Finance Act, No. 35 of 2018, I, Anura Kumara Disanayake, Minister of Finance, Planning and Economic Development, do by this regulation amend the regulations published in *Extraordinary Gazette Notification No. 2147/72* dated October 31, 2019, as last amended by the *Extraordinary Gazette Notification No. 2312/69* dated December 31, 2022, by the substitution for Schedule I thereto with the schedule hereto, with effect from ~~01.02.2025~~.


Anura Kumara Disanayake,
Minister of Finance, Planning and
Economic Development.

Ministry of Finance, Planning and
Economic Development
Colombo 01,
31.01.2025.

SCHEDULE I

<i>I</i>			<i>II</i>	<i>III</i>
<i>H. S. Heading</i>	<i>H. S. Code</i>	<i>Description</i>	<i>Luxury Tax-Free Threshold Value</i>	<i>Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold)</i>
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
	8702.10	With only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	8702.10.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.19	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.10.21	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
	8702.10.29	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :		
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.39	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:		
	8702.10.41	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
	8702.10.49	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old		
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.55	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.10.59	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons		

		(adults) including the driver, more than ten years old :		
	8702.10.61	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
	8702.10.69	Other	Rs. 5.0 Mn	0%
		Other, not more than ten years old:		
	8702.10.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
	8702.10.74	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.75	Other, more than five years old:	Rs. 5.0 Mn	0%
	8702.10.79	Other	Rs. 5.0 Mn	0%
		Other, more than ten years old:		
	8702.10.81	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
	8702.10.89	Other	Rs. 5.0 Mn	0%
	8702.20	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as a motors for propulsion:		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	8702.20.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	90%
	8702.20.12	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
	8702.20.19	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.20.21	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
	8702.20.29	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :		
	8702.20.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	90%
	8702.20.32	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
	8702.20.39	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:		
	8702.20.41	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
	8702.20.49	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
	8702.20.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	90%
	8702.20.52	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
	8702.20.53	Other, not more than five years old	Rs. 5.5 Mn	0%

	8702.20.59	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :		
	8702.20.61	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
	8702.20.69	Other	Rs. 5.5 Mn	0%
		Other, not more than ten years old:		
	8702.20.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	90%
	8702.20.72	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	90%
	8702.20.73	Other, not more than five years old	Rs. 5.5 Mn	0%
	8702.20.79	Other	Rs. 5.5 Mn	0%
		Other, more than ten years old:		
	8702.20.81	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
	8702.20.89	Other	Rs. 5.5 Mn	0%
	8702.30	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	8702.30.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	80%
	8702.30.12	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
	8702.30.19	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.30.21	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
	8702.30.29	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :		
	8702.30.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	80%
	8702.30.32	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
	8702.30.39	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:		
	8702.30.41	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
	8702.30.49	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
	8702.30.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	80%

	8702.30.52	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
	8702.30.53	Other, not more than five years old	Rs. 5.5 Mn	0%
	8702.30.59	Other	Rs. 5.5 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :		
	8702.30.61	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
	8702.30.69	Other	Rs. 5.5 Mn	0%
		Other, not more than ten years old:		
	8702.30.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	80%
	8702.30.72	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
	8702.30.73	Other, not more than five years old	Rs. 5.5 Mn	0%
	8702.30.79	Other	Rs. 5.5 Mn	0%
		Other, more than ten years old:		
	8702.30.81	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
	8702.30.89	Other	Rs. 5.5 Mn	0%
	8702.40	With only electric motor for propulsion:		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	8702.40.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
	8702.40.12	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
	8702.40.19	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.40.21	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
	8702.40.29	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :		
	8702.40.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
	8702.40.32	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
	8702.40.39	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:		
	8702.40.41	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
	8702.40.49	Other	Rs. 6.0 Mn	0%

		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old		
	8702.40.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
	8702.40.52	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
	8702.40.53	Other, not more than five years old	Rs. 6.0 Mn	0%
	8702.40.59	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :		
	8702.40.61	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
	8702.40.69	Other	Rs. 6.0 Mn	0%
		Other, not more than ten years old:		
	8702.40.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
	8702.40.72	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
	8702.40.73	Other, not more than five years old	Rs. 6.0 Mn	0%
	8702.40.79	Other	Rs. 6.0 Mn	0%
		Other, more than ten years old:		
	8702.40.81	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
	8702.40.89	Other	Rs. 6.0 Mn	0%
	8702.90	Other		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :		
	8702.90.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
	8702.90.13	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.19	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :		
	8702.90.21	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%
	8702.90.29	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old :		
	8702.90.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
	8702.90.33	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.39	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :		
	8702.90.41	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%

	8702.90.49	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old :		
	8702.90.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
	8702.90.54	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.55	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.90.59	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :		
	8702.90.61	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%
	8702.90.69	Other	Rs. 5.0 Mn	0%
		Other, not more than ten years old		
	8702.90.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
	8702.90.74	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.75	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.90.79	Other	Rs. 5.0 Mn	0%
		Other, more than ten years old:		
	8702.90.81	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%
	8702.90.89	Other	Rs. 5.0 Mn	0%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
	8703.10	Vehicles specially designed for travelling on snow ; golf cars and similar vehicles :		
		Not more than three years old:		
	8703.10.11	Electric Golf cars	Rs. 6.0 Mn	0%
	8703.10.19	Other	Rs. 5.0 Mn	0%
		More than three years old:		
	8703.10.21	Electric Golf cars	Rs. 6.0 Mn	0%
	8703.10.29	Other	Rs. 5.0 Mn	0%
		Other vehicles, with only spark-ignition internal combustion piston engine :		
	8703.21	Of cylinder capacity not exceeding 1,000 cc :		
	8703.21.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
	8703.21.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
		Motor cars including station wagons and racing cars, not more than three years old :		
	8703.21.62	Go-Karts	Rs. 5.0 Mn	0%
	8703.21.63	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 5.0 Mn	0%

	8703.21.64	All-terrain vehicle (ATV)	Rs. 5.0 Mn	0%
	8703.21.69	Other	Rs. 5.0 Mn	100%
		Motor cars including station wagons and racing cars, more than three years old :		
	8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 5.0 Mn	0%
	8703.21.73	All - terrain vehicle (ATV)	Rs. 5.0 Mn	0%
	8703.21.79	Other	Rs. 5.0 Mn	100%
		Other :		
	8703.21.92	Not more than three years old	Rs. 5.0 Mn	100%
	8703.21.93	More than three years old	Rs. 5.0 Mn	100%
	8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :		
	8703.22.10	Ambulances and prison vans, not more than three years old	Rs. 5.0 Mn	0%
	8703.22.20	Ambulances and prison vans, more than three years old	Rs. 5.0 Mn	0%
	8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	100%
	8703.22.60	Motor cars including station wagons And racing cars, more than three years old	Rs. 5.0 Mn	100%
	8703.22.70	Other, not more than three years old	Rs. 5.0 Mn	100%
	8703.22.80	Other, more than three years old	Rs. 5.0 Mn	100%
	8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :		
	8703.23.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
	8703.23.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :		
	8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs. 5.0 Mn	100%
	8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	100%
	8703.23.59	Other	Rs. 5.0 Mn	100%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
	8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 5.0 Mn	100%
	8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	100%
	8703.23.69	Other	Rs. 5.0 Mn	100%
	8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	100%

	8703.23.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	100%
		Other :		
	8703.23.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	100%
	8703.23.94	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	100%
	8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	100%
	8703.23.98	Of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	100%
	8703.24	Of a cylinder capacity exceeding 3,000 cc :		
	8703.24.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
	8703.24.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
	8703.24.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	100%
	8703.24.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.0 Mn	100%
	8703.24.70	Other, not more than three years old	Rs. 5.0 Mn	100%
	8703.24.80	Other, more than three years old	Rs. 5.0 Mn	100%
		Other vehicles, with only compression – ignition internal combustion piston engine (diesel or semi diesel) :		
	8703.31	Of a cylinder capacity not exceeding 1,500cc :		
	8703.31.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
	8703.31.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
	8703.31.70	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	120%
	8703.31.80	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.0 Mn	120%
		Other		
	8703.31.92	Not more than three years old	Rs. 5.0 Mn	120%
	8703.31.94	More than three years old	Rs. 5.0 Mn	120%
	8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :		
	8703.32.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
	8703.32.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old :		
	8703.32.52	Of a cylinder capacity not exceeding 1,600cc	Rs. 5.0 Mn	120%
	8703.32.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	120%
	8703.32.59	Other	Rs. 5.0 Mn	120%
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		

	8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	Rs. 5.0 Mn	120%
	8703.32.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	120%
	8703.32.69	Other	Rs. 5.0 Mn	120%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:		
	8703.32.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	Rs. 5.0 Mn	120%
	8703.32.79	Other:	Rs. 5.0 Mn	120%
	8703.32.80	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	120%
		Other		
	8703.32.92	Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	120%
	8703.32.93	Motor - homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) of a cylinder capacity exceeding 2000cc , not more than three years old	Rs. 5.0 Mn	0%
	8703.32.95	Other, of a cylinder capacity exceeding 2,000 cc, not more than three years old	Rs. 5.0 Mn	120%
	8703.32.97	Other, of a cylinder capacity not exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	120%
	8703.32.99	Other, of a cylinder capacity exceeding 2,000 cc, more than three years old	Rs. 5.0 Mn	120%
	8703.33	Of a cylinder capacity exceeding 2,500 cc :		
	8703.33.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
	8703.33.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
	8703.33.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	120%
	8703.33.60	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.0 Mn	120%
		Other, not more than three years old		
	8703.33.71	Motor-homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc)	Rs. 5.0 Mn	0%
	8703.33.79	Other	Rs. 5.0 Mn	120%
	8703.33.80	Other, more than three years old	Rs. 5.0 Mn	120%
	8703.40	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		

	8703.40.11	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.40.12	Ambulances and prison vans more than three years	Rs. 5.5 Mn	0%
	8703.40.18	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.19	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.40.21	Go-Karts , not more than three years old	Rs. 5.5 Mn	0%
	8703.40.22	Go-Karts , more than three years old	Rs. 5.5 Mn	0%
	8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
	8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
	8703.40.25	All terrain vehicle (ATV) , not more than three years old	Rs. 5.5 Mn	0%
	8703.40.26	All terrain vehicle (ATV) , more than three years old	Rs. 5.5 Mn	0%
	8703.40.28	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.29	Other, more than three years old	Rs. 5.5 Mn	80%
		Of a cylinder capacity exceeding 1000 cc, but not exceeding 1500cc		
	8703.40.31	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.40.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	80%
	8703.40.38	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.39	Other, more than three years old	Rs. 5.5 Mn	80%
		Vehicles other than motor cars including station wagons and racingcars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.40.41	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.40.42	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
	8703.40.48	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.49	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.40.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	80%
	8703.40.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	80%

	8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 5.5 Mn	80%
	8703.40.58	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.59	Other, more than three years old	Rs. 5.5 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.40.61	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.40.62	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
	8703.40.68	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.69	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.40.71	Not more than three years old	Rs. 5.5 Mn	80%
	8703.40.72	More than three years old	Rs. 5.5 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000cc:		
	8703.40.81	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.40.82	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
	8703.40.88	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.40.89	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.40.91	Not more than three years old	Rs. 5.5 Mn	80%
	8703.40.92	More than three years old	Rs. 5.5 Mn	80%
	8703.50	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.50.11	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.50.12	Ambulances and prison vans more than three years	Rs. 5.5 Mn	0%
	8703.50.18	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.19	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		

	8703.50.21	Go-Karts , not more than three years old	Rs. 5.5 Mn	0%
	8703.50.22	Go-Karts , more than three years old	Rs. 5.5 Mn	0%
	8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
	8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
	8703.50.25	All terrain vehicle (ATV) , not more than three years old	Rs. 5.5 Mn	0%
	8703.50.26	All terrain vehicle (ATV) , more than three years old	Rs. 5.5 Mn	0%
	8703.50.28	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.29	Other, more than three years old	Rs. 5.5 Mn	90%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc		
	8703.50.31	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.50.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	90%
	8703.50.38	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.39	Other, more than three years old	Rs. 5.5 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.50.41	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.50.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.50.48	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.49	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	90%
	8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 5.5 Mn	90%
	8703.50.58	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.59	Other, more than three years old	Rs. 5.5 Mn	90%

		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.50.61	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.50.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.50.68	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.69	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.50.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.72	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 5.5 Mn	0%
	8703.50.78	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.79	Other, more than three years old	Rs. 5.5 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.50.81	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.50.82	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
	8703.50.88	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.89	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.50.91	Motor -homes, specially equipped for habitation (with sleeping, cooking ,toilet facilities etc) , not more than three years old	Rs. 5.5 Mn	0%
	8703.50.98	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.50.99	Other, more than three years old	Rs. 5.5 Mn	90%
	8703.60	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.60.11	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
	8703.60.12	Ambulances and prison vans more	Rs. 5.5 Mn	0%

		than three years		
	8703.60.18	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.19	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.60.21	Go-Karts , not more than three years old	Rs. 5.5 Mn	0%
	8703.60.22	Go-Karts , more than three years old	Rs. 5.5 Mn	0%
	8703.60.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
	8703.60.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
	8703.60.25	All terrain vehicle (ATV) , not more than three years old	Rs. 5.5 Mn	0%
	8703.60.26	All terrain vehicle (ATV) , more than three years old	Rs. 5.5 Mn	0%
	8703.60.28	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.29	Other, more than three years old	Rs. 5.5 Mn	80%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc:		
	8703.60.31	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.60.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	80%
	8703.60.38	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.39	Other, more than three years old	Rs. 5.5 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.60.41	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.60.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.60.48	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.49	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	80%
	8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	80%

	8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years old	Rs. 5.5 Mn	80%
	8703.60.58	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.59	Other, more than three years old	Rs. 5.5 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.60.61	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.60.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.60.68	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.69	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.60.71	Not more than three years old	Rs. 5.5 Mn	80%
	8703.60.72	More than three years old	Rs. 5.5 Mn	80%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.60.81	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.60.82	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.60.88	Other, not more than three years old	Rs. 5.5 Mn	80%
	8703.60.89	Other, more than three years old	Rs. 5.5 Mn	80%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.60.91	Not more than three years old	Rs. 5.5 Mn	80%
	8703.60.92	More than three years old	Rs. 5.5 Mn	80%
	8703.70	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
		Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.70.11	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.12	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.18	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.19	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
	8703.70.21	Go-Karts , not more than three years old	Rs. 5.5 Mn	0%
	8703.70.22	Go-Karts , more than three years old	Rs. 5.5 Mn	0%

	8703.70.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
	8703.70.25	All terrain vehicle (ATV) , not more than three years old	Rs. 5.5 Mn	0%
	8703.70.26	All terrain vehicle (ATV) , more than three years old	Rs. 5.5 Mn	0%
	8703.70.28	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.29	Other, more than three years old	Rs. 5.5 Mn	90%
		Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc		
	8703.70.31	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	90%
	8703.70.38	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.39	Other, more than three years old	Rs. 5.5 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.70.41	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.48	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.49	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
	8703.70.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	90%
	8703.70.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 5.5 Mn	90%
	8703.70.58	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.59	Other, more than three years old	Rs. 5.5 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		

	8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.68	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.69	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.70.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 5.5 Mn	0%
	8703.70.78	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.79	Other, more than three years old	Rs. 5.5 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.70.81	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.82	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.88	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.89	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.70.91	Motor -homes, specially equippedfor habitation (with sleeping, cooking , toilet facilities etc) , not more than three years old	Rs. 5.5 Mn	0%
	8703.70.98	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.99	Other, more than three years old	Rs. 5.5 Mn	90%
	8703.80	Other vehicles, with only electric motor for propulsion		
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:		
	8703.80.21	Not more than three years old	Rs. 6.0 Mn	60%
	8703.80.22	More than three years old	Rs. 6.0 Mn	60%

		Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old		
	8703.80.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) more than three years old		
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old:		
	8703.80.51	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.54	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other , powered by on board accumulators charged by externalelectric source (e.g. National grid)and supported by an internal combustion engine used exclusively to generate electricityby driving a generator on board , more than 3 years old :		
	8703.80.61	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
	8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
		Other:		
	8703.80.71	Not more than three years old	Rs. 6.0 Mn	60%
	8703.80.72	More than three years old	Rs. 6.0 Mn	60%
	8703.90	Other:		
	8703.90.10	Not more than three years old:	Rs. 5.0 Mn	100%
	8703.90.20	More than three years old:	Rs. 5.0 Mn	100%

87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)		
	8705.10	Crane lorries :		
	8705.10.10	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.10.20	More than ten years old	Rs. 5.0 Mn	0%
	8705.20	Mobile drilling derricks :		
	8705.20.10	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.20.20	More than seven years old	Rs. 5.0 Mn	0%
	8705.30	Fire fighting vehicles :		
	8705.30.10	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.30.20	More than seven years old	Rs. 5.0 Mn	0%
	8705.40	Concrete-mixer lorries :		
	8705.40.10	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.40.20	More than ten years old	Rs. 5.0 Mn	0%
	8705.90	Other :		
		Gully bowzers equipped with suction pumps for extracting sewage water /wastes:		
	8705.90.21	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.22	More than seven years old	Rs. 5.0 Mn	0%
		Concrete pump trucks :		
	8705.90.31	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.90.32	More than ten years old	Rs. 5.0 Mn	0%
		Mobile workshops :	Rs. 5.0 Mn	0%
	8705.90.41	Modified vehicles of heading 87.02, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.42	Modified vehicles of heading 87.02, more than three years old	Rs. 5.0 Mn	0%
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.44	Modified vehicles of heading 87.03, more than three years old	Rs. 5.0 Mn	0%
	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	Rs. 5.0 Mn	0%
	8705.90.47	Other, not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.48	Other, more than seven years old	Rs. 5.0 Mn	0%
		Other , Modified vehicles of heading 87.02, 87.03 and 87.04:		
	8705.90.51	Modified vehicles of heading 87.02, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.52	Modified vehicles of heading 87.02, more than three years old	Rs. 5.0 Mn	0%
	8705.90.53	Modified vehicles of heading 87.03, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.54	Modified vehicles of heading 87.03, more than three years old	Rs. 5.0 Mn	0%
	8705.90.55	Modified vehicles of heading 87.04, not more	Rs. 5.0 Mn	0%

		than three years old		
	8705.90.56	Modified vehicles of heading 87.04, more than three years old	Rs. 5.0 Mn	0%
		Other:		
	8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs. 5.0 Mn	0%
	8705.90.93	g. v. w. exceeding 4 tonnes , not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.94	g. v. w. exceeding 4 tonnes ,more than seven years old	Rs. 5.0 Mn	0%

The Technical terms following used in Schedule should be read as follows ;

cc - cubic centimeter(s)

kW - Kilowatt(s)

g.v.w. -gross vehicle weight


G.N. 2421/42
dated. 31.01.2025

Government Notifications

Excise (Special Provisions) Act, No.13 of 1989

Order under Section 3

BY virtue of the powers vested in me by Section 3 of the Excise (Special Provisions) Act, No. 13 of 1989, as amended, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development do by this Order declare that, the rate of Excise duty specified in the Column IV applicable on corresponding articles specified in Column I, II and III of the Schedule hereto, shall replace the rate specified in Column IV of the Schedule I of the *Extraordinary Gazette Notification* No. 2418/43 dated January 10, 2025 issued under the Section 3 of this Act, on the corresponding articles in the aforesaid Schedule I with effect from 01.02.2025.


Anura Kumara Dissanayake
Minister of Finance, Planning and
Economic Development.

Ministry Finance, Planning and
Economic Development.
Colombo 01,

31.01.2025.

Schedule

<i>H S Hdg. I</i>	<i>H S Code II</i>	<i>Description III</i>	<i>Excise Duty IV</i>
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
	8703.80	Other vehicles, with only electric motor for propulsion	
		Electric auto-trishaws:	
	8703.80.11	Not more than two years old	Rs.18,100/- per kW for not more than one year old
			Rs. 24,100/- per kW for Other
	8703.80.12	More than two years old	Rs. 36,200/- per kW
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
	8703.80.21	Not more than three years old	Rs.18,100/- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.22	More than three years old	Rs. 48,300/- per kW
		Other, powered by on board accumulators charged by external electric source (e.g. National grid), not more than three years old	
	8703.80.31	Capacity of motors not exceeding 50kW	Rs.18,100/- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.24,100/- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 36,200/- per kW for not more than one year old
			Rs. 60,400/- per kW for Other
	8703.80.34	Capacity of motors exceeding 200kW	Rs.96,600/- per kW for not more than one year old
			Rs. 132,800/- per kW for Other
		Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) more than three years old	
	8703.80.41	Capacity of motors not exceeding 50kW	Rs. 48,300/- per kW
	8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 72,400/- per kW
	8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 108,700/- per kW
	8703.80.44	Capacity of motors exceeding 200kW	Rs. 144,900/- per kW
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by	

		driven a generator on board, not more than three years old	
	8703.80.51	Capacity of motors not exceeding 50kW	Rs. 18,100 /- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 24,100/- per kW for not more than one year old
			Rs. 36,200/- per kW for Other
	8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 36,200/- per kW for not more than one year old
			Rs. 60,400/- per kW for Other
	8703.80.54	Capacity of motors exceeding 200kW	Rs. 96,600/- per kW for not more than one year old
			Rs. 132,800/- per kW for Other
		Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, more than three years old	
	8703.80.61	Capacity of motors not exceeding 50kW	Rs.48,300/- per kW
	8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.72,400/- per kW
	8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.108,700/- per kW
	8703.80.64	Capacity of motors exceeding 200kW	Rs.144,900/- per kW
		Other:	
	8703.80.71	Not more than three years old	Rs.96,600/- per k W for not more than one year old
			Rs.132,800/- per kW for Other
	8703.80.72	More than three years old	Rs.144,900/- per kW
87.04		Motor vehicles for the transport of goods.	
	8704.60	Other with only electric motor for propulsion:	
	8704.60.10	Electric auto-trishaws not more than five years old	Rs.18,100/-per kW
	8704.60.20	Electric auto-trishaws more than five years old	Rs.18,100/-per kW
		Other electric, not more than five years old	
	8704.60.31	Capacity of motors not exceeding 50kW	Rs.18,100/-per kW
	8704.60.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.24,100/-per kW
	8704.60.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.60,400/-per kW
	8704.60.34	Capacity of motors exceeding 200kW	Rs.96,600/-per kW
	8704.60.41	Capacity of motors not exceeding 50kW	Rs.48,300/-per kW
	8704.60.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs.72,400/-per kW
	8704.60.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs.108,700/-per kW
	8704.60.44	Capacity of motors exceeding 200kW	Rs.144,900/-per kW